CHAPTER XXIV—REVENUE SURVEY DEPARTMENT.

	Article.		Article.
Receipts ...	457	Boundary marks charges...	459
Payments ...	458		

Receipts.

457. All receipts of the Department, such as cost of survey maps, etc., are remitted to the treasury for credit to the proper head in the treasury accounts.

Payments.

458. Gazetted officers draw their salaries and fixed travelling allowances on bills in the prescribed form which are countersigned by the Deputy Superintendent, and pre-audited by the Comptroller. The amounts required for all other expenditure are drawn on cheques signed by the Deputy Superintendent against the monthly letters of credit issued by the Comptroller on the application of the Deputy Superintendent. A letter of credit lapses at the end of the month following that for which it is issued. It is irregular to draw the full amount of the letter of credit and place it in deposit to be drawn on refund orders as funds are required. The number and date of the letter of credit will be entered in every cheque for reference by the treasury. The cheques may be paid at any time during the month in which they were issued or in the succeeding month, after which they will lapse. These cheques are charged in the treasury accounts to the head "32A Revenue Survey department cheques," and are entered in a subsidiary register in Form 76 a copy of which is sent to the Comptroller with the monthly accounts.

Boundary marks Charges.

459. (*a*) The transactions on account of these charges are, with effect from 1st July 1917, accounted for under two heads, *viz.*, (1) "22 (*c*) Charges for Boundary marks recoverable from raiyats from July 1917" and (2) "Advances for Boundary Marks before July 1917 recoverable from raiyats." The object of this distinction is to keep the transactions up to the end of 1916-17 separate from those relating to the subsequent period.

(*b*) Charges on account of Boundary Marks in occupied lands recoverable from raiyats are incurred by the Survey Department. That Department sends to the Comptroller monthly bills for such charges, one for each district, accompanied by statements furnishing particulars of the taluks and villages in which the charges are incurred and the names of the raiyats from whom recoveries are to be made. These bills along with the statements of particulars are forwarded to Deputy Commissioners for acceptance and for transfer of extracts thereof to the taluk office concerned for note in the revenue demand register for recovery. The revenue branch of the taluk office retains the statement of particulars, makes necessary entries in the demand register and then presents the bill to the treasury branch *for transfer adjustment* by debit to head (1) referred to in clause (*a*) and credit to the head "23 (*a*) (iv) Revenue Survey Boundary marks charges in occupied lands" in the treasury accounts.

NOTE.—The treasury should bear in mind that no cash payment should be made on these bills.

(*c*) Recoveries may be against advances made prior to or against advances made since July 1917. The revenue branch of the taluk office should indicate distinctly, in the chalan with which money is presented to the treasury branch, whether it relates to the period prior to or since July 1917. The treasury branch should credit the amount to the respective heads referred to in clause (*a*).

(*d*) A pass book is kept by the revenue branch of the taluk office and is balanced each month and the closing balance is brought out. The pass book is sent to the treasury with each transaction, (either of payments by transfer, or receipts) for the entries thereof being filled in by the treasury.

(*e*) The treasury will maintain a subsidiary register in Form 104 for recording the transactions under the head (1) referred to in clause (*a*) and separate subsidiary registers in Form 75 for the transactions under the head (2) as well as those under "23 (*a*) Revenue Survey Boundary marks charges in occupied lands." Copies of these subsidiary registers, with the connected chalans and vouchers, will be sent to the Comptroller with the monthly accounts.

(*f*) Only the transactions on account of the advances relating to the period since July 1917 need be brought upon the pass book and the subsidiary register. The recoveries towards the advances made prior to July 1917 will be credited to head (2) referred to in clause (*a*) and no pass book is necessary in respect of transactions coming under this head.

460. The revenue branch of the taluk office sends its pass book to the treasury branch on the first working day of every month for verification of the entries made in it with those made in the subsidiary register of the treasury branch.

461. A *plus* and *minus* memo for transactions under the head "22 (*c*) Charges for Boundary marks, recoverable from raiyats since July 1917" showing, by taluks, the opening balance, the total debits and credits, and the closing balance, should be sent to the Comptroller with the monthly accounts. On this memo, the treasury should record a certificate that the balance has been verified with the pass book of the revenue branch and found to agree and that the revenue branch has accepted the balance as agreeing with the detailed accounts maintained by it.

462. Statements of remissions sanctioned by the Revenue authorities are sent to the treasury by the Taluk Office concerned as soon as they are sanctioned, together with the pass book. On receipt of this statement, the Taluk Treasury Officer will make a transfer adjustment in his accounts, debiting the amount remitted in the list of miscellaneous payments by credit to "Charges for Boundary marks recoverable from raiyats since July 1917." The credit will also be noted in the pass book of the revenue branch. It should be noted that remissions of items relating to the periods since July 1917 should alone be credited to this head. Remissions of items relating to the period before July 1917 should be credited to the head "Advances for Boundary marks before July 1917, recoverable from raiyats" by debit to list of miscellaneous payments. The statement of remissions containing the sanction of competent authority will be the vouchers to support the charges in the list of miscellaneous payments.